

**Illinois Department of Revenue
Regulations**

Title 86 Part 670 Section 670.125 Penalties, Interest and Procedures

TITLE 86: REVENUE

**PART 670
SPECIAL COUNTY RETAILERS' OCCUPATION TAX
FOR PUBLIC SAFETY**

Section 670.125 Penalties, Interest and Procedures

All penalties (both civil and criminal), provisions concerning interest and procedures (such as the making of assessments, the venue and mode of conducting hearings, subpoenas, matters pertaining to judicial review and other procedural subjects), together with statutes of limitation, are the same under the Special County Retailers' Occupation Tax For Public Safety Law as under the Illinois Retailers' Occupation Tax Act [35 ILCS 120].